Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims in the application:

Listing of Claims:

1. (Original) A process for creating an acoustically absorbent porous panel comprising the steps of:

dispensing and conveying dry cement
dispensing and conveying dry fibrous material
aqueous mixing water, surfactant and air to create a foam;
combining and mixing the foam and dry ingredients to form a foamed
cementitious material comprising on a wet basis about 53% to about 68% by weight
cement, about 17% to about 48% by weight water, about 0.05% to about 5% by
weight fibers, and about 0.01% to about 10% by weight surfactant; and
drying the foamed cementitious material.

- 2. (Original) The process of claim 1, further including regulating the temperature of the aqueous mixture to a temperature between about 41°F to about 168°F.
- 3. (Original) The process of claim 2, wherein the aqueous mixture is regulated to a temperature of between about 68° F to about 100° F.
- 4. (Original) The process of claim 1, wherein the process includes dry mixing cement and fibers to create a dry mix.
- 5. (Original) The process of claim 1, wherein the process is continuous and uses a conveyor.
- 6. (Original) The process of claim 5, further including dispensing the foamed cementitious material onto the conveyor.

Appl. No. 09/662,929 Response dated April 5, 2004 Reply to Official Action of December 3, 2003

- 7. (Original) The process of claim 6, further including gauging the thickness of the foamed cementitious material.
- 8. (Original) The process of claim 7, wherein the thickness of the foamed cementitious material is gauged to least 0.25 inches.
- 9. (Original) The process of claim 1, further including texturing the foamed cementitious material.
 - 10. (Original) The process of claim 1, further including cutting the panel.
- 11. (Original) The process of claim 1, wherein the foamed cementitious material is dried to at least 5% or less moisture.
- 12. (Original) The process of claim 1, further including forming a dense skin on both a facing side and backing side of the panel wherein the dense skin comprises less than about 2% of the total thickness of the panel.
- 13. (Original) The process of claim 12, wherein the skin is between about $125\mu m$ to about $250\mu m$ thick.
- 14. (Original) The process of claim 12, further including the step of removing the dense skin of the facing side of the panel.
- 15. (Original) The process of claim 14, wherein the step of removing the dense skin of the facing side includes sanding.
- 16. (Original) The process of claim 12, further including the step of applying an organic coating to the facing side of the panel.
- 17. (Original) The process of claim 1, further including adding calcium silicate to the dry mix.

Appl. No. 09/662,929 Response dated April 5, 2004 Reply to Official Action of December 3, 2003

- 18. (Original) The process of claim 17, wherein the calcium silicate comprises about 1% to about 10% by weight of the foamed cementitious material.
- 19. (Original) The process of claim 1, further including forming pores within the foamed cementitious material.
 - 20. (Original) The process of claim 19, wherein the diameter of the pores is between about 1.5mm and about $40\mu m$.
- 21. (Original) The process of claim 20, wherein the pores have an average diameter from about $50\mu m$ to about $200\mu m$.
- 22. (Original) The process of claim 19, wherein the pores are open to other pores creating pathways through the cementitious material whereby sound can be effectively absorbed.
- 23. (Original) The process of claim 1, wherein the dried foamed cementitious material has a density between 10 lbs/ft³ and about 40 lbs/ft³.
 - 24. (Original) The process of claim 1, wherein the panel is an acoustic ceiling tile.
- 25. (Original) The process of claim 1, wherein a Noise Reduction Coefficient of the panel is at least 0.5.
- 26. (Original) The process of claim 25, wherein the Noise Reduction Coefficient of the panel is at least 0.7.
- 27. (Original) The process of claim 1, wherein the range for a Sound Transmission Coefficient is between about 30 to about 40.

Appl. No. 09/662,929 Response dated April 5, 2004 Reply to Official Action of December 3, 2003

solution;

- 28. (Original) The process of claim 1, wherein the cement is selected from the group consisting of portland, gypsum, sorrel, slag, fly ash, and calcium alumina cement.
- 29. (Original) A process for creating acoustical ceiling panels comprising the steps of:

dry mixing cement, and fibers to create a dry mix;
aqueous mixing water and surfactant to create a diluted surfactant

combining and mixing the diluted surfactant solution, air and dry mix to create a foamed cementitious material; and

drying the foamed cementitious material to form an absorbent porous panel having a density between about 10 and 40 lb/ft³, a Hess rake finger scratch test result of at least 12, a Noise Reduction Coefficient of at least 0.5, and a sag test result of less than 0.15 inches at 90% RH.

- 30. (Original) The process of claim 29, wherein the cement is gypsum.
- 31. (Original) The process of claim 29, further including adding calcium silicate to the dry mix.
 - 32. (Original) The process of claim 29, wherein the fibers are polyester fibers.
- 33. (Original) A process for creating acoustical ceiling panels comprising the steps of:

dry mixing cement and synthetic organic fibers to create a dry mix; aqueous mixing water and surfactant to create a diluted surfactant solution;

combining and mixing the diluted surfactant solution and dry mix to form a foamed cementitious material comprising on a wet basis about 56% to about 61% by weight cement, about 32% to about 42% by weight water, about 0.28% to about 1.3% by weight fibers, and about 0.7% to about 2% by weight surfactant; and

drying the foamed cementitious material.

34. (Original) A process for creating an acoustically absorbent porous panel comprising the steps of:

dispensing and conveying dry cement;
dispensing and conveying dry fibrous material;
aqueous mixing water, surfactant and air to create a foam;
combining and mixing the foam and dry ingredients to form a foamed
cementitious material comprising cement, water, fibers, and surfactant;
drying the foamed cementitious material; and
texturing the dried foamed cementitious material.

35-57. (Cancelled)